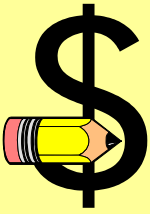


March/April 2005



SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

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This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward this newsletter to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

OPI Hires New School Finance Division Administrator

In late March, the OPI hired Denise Ulberg as Administrator of the School Finance Division. Denise is a CPA and received a degree in accounting from MSU Bozeman. Before coming to OPI, she served 6-1/2 years as a district clerk for East Helena Schools and 1 year as business manager for Amsterdam School in Gallatin County. Denise also previously worked for the Gallatin County Auditor, assisting schools and the county superintendent with financial issues, audits, and financial reporting. Denise has been with OPI for the past 3 years in the School Finance Division on special projects. Denise's broad background in school finance and governmental accounting, and hands-on experience as a school business manager/clerk make her an excellent fit for this challenging position. Ulberg replaces Joan Anderson, who was promoted to Assistant Superintendent of Operations for OPI in January.

Maxine Mougeot selected to co- chair STN School Bus Expo

OPI's Pupil Transportation Director, Maxine Mougeot, has been selected to co-chair the School Transportation News (STN) North American School Bus Expo in Reno this August. This honor was presented to Maxine by Bill Paul, publisher of STN Magazine. Maxine and her co-chair, Dennis Coughlin, will share conference responsibilities in this leadership role. STN is a national school bus industry magazine whose focus is to inform the public and transportation providers of changing laws and safety regulations, new design and construction of school buses, plus much more. Congratulations to Maxine for this exciting opportunity!

Training for New Clerk/Business Managers

The Montana Association of School Business Officials (MASBO) will hold a 2-day training session for new (and almost new) clerks in Helena on April 12 and 13, 2005. MASBO representatives will present numerous basic and advanced topics, including payroll, elections, paying the bills, and reconciling the accounts, to name a few. This session is vital for new clerks, and will provide useful information even for experienced clerks, county superintendents, county treasurers, and anyone else interested in school finance. **To register, call Lynda Brannon at 442-5599 or email her at masbo@in-tch.com**

Election Manual Update

Recently, the MASBO Election Committee completed an update of the School Election Handbook. The updated manual is accessible on OPI's website at <http://www.opi.state.mt.us/pdf/SchoolFinance/forms/ElecHandbook.pdf> or on MASBO's website at <http://www.masbo.com/public.html>. **Contact: Mike Waterman (406) 444-4524 or mwaterman@mt.gov.**

Watch for 2nd semester transportation claims in April

TR-5 (Individual Transportation Claim) and TR-6 (Bus Route Transportation Claim) forms for second semester reimbursement will be posted on the Internet during mid-April. Completed claim forms are due to the county superintendent by May 10 and the County Superintendent will send the completed forms to OPI by May 24. OPI will send each district and county superintendent an official email containing links to the claim forms.

Contact: Maxine Mougeot, (406) 444-3096, or mmougeot@mt.gov.

Check Your Grant Cash Requests

It's Spring already--and that means it is time to review all district and cooperative grant projects to make sure your district has submitted a cash request for funds. Delaying use of grant funding can result in losses if funds are not obligated by the deadlines. OPI federal accountants are available for questions: **Jurenne Fuchs, (406) 444-2560, jfuchs@mt.gov; Pat Dawes, (406) 444-3408, pdawes@mt.gov; Madilon Beatty, (406) 444-4403, mbeatty@mt.gov.**

OPI Distributes Indirect Cost Rate Applications for FY06 Grant Projects

Applications for indirect cost rates for FY 2005-06 are now posted on the OPI website at <http://www.opi.state.mt.us/schoolfinance/acct.html>. Indirect cost recoveries are OPTIONAL; but you must have a rate approved by OPI if you intend to claim indirect cost recoveries from grants in FY06. The OPI-approved rate can be used on state and federal grants, including grants administered by OPI or received directly from a federal agency or another state agency. Application forms are due back to OPI by May 31, 2005. **OPI Contact: Jim Oberembt, (406) 444-1257 or joberembt@mt.gov.**

Revised Guidance on Microsoft Settlement

Some school districts are asking how to code revenue received from a lawsuit from the Microsoft settlement. We are suggesting school districts deposit the revenue to the fund which made the expenditure using Miscellaneous Revenue source 1900 or declare the funds a local project, deposit to Fund 15, use revenue source 1900 Miscellaneous Revenue and assign a 3-digit project reporter code. This is how e-Rate refunds are treated. If the funds are deposited to the Technology or Flex fund, the school district may have to adopt a budget amendment to spend. It would not be appropriate to treat these funds as an abatement of current year general fund expenditures. Further guidance can be found in the following:

<http://www.opi.state.mt.us/PDF/schoolfinance/acct/MICROS~1.PDF>

Contact: Jim Oberembt (406) 444-1257 or joberembt@mt.gov.

**Reopening a
School Next
Year?**

The application deadline for reopening a school is June 1 (MCA 20-9-213).
Contact: Tal Redpath (406) 444-3024 or fredpath@mt.gov.

**Summer 2005
School
Budgeting &
Accounting
Workshops**

Following are the dates and locations for the summer workshops:

Wednesday, July 6	Havre
Thursday, July 7	Great Falls
Tuesday, July 12	Sidney
Wednesday, July 13	Miles City
Thursday, July 14	Billings
Tuesday, July 19	Kalispell
Wednesday, July 20	Missoula
Thursday, July 21	Butte

Watch your email for more information and registration materials in late-April.
Contact: Nica Carte (406) 444-4401 or ncarte@mt.gov.

**Montana 2005
Legislative
Session**

Information regarding all aspects of the 2005 Montana Legislative Session is available at the following link:
[http://laws.leg.state.mt.us/pls/laws05/LAW0200W\\$.startup](http://laws.leg.state.mt.us/pls/laws05/LAW0200W$.startup)

Useful Websites

List of all Official OPI E-Mails: http://www.metnet.state.mt.us/Official_Mail

OPI's GASB 34 Web Page:
<http://www.opi.state.mt.us/schoolfinance/gasb34.html>

*Let us know if you
are looking for a
particular form, and
we'll do our best to
provide it
electronically!*

Bus Safety and Driver Training Videos:
<http://www.opi.state.mt.us/pdf/pupiltransport/TrainingVideos.pdf>

OPI's "Get Answers" searchable databases for School Finance:
http://data.opi.state.mt.us/scripts/rightnow.cfg/php.exe/enduser/std_alp.php?p_sid=VtNdSksh&p_lva=&p_li=&p_page=1&p_prod_lv1=2&p_prod_lv2=%7Eany%7E&p_cat_lv1=%7Eany%7E&p_search_text=&p_new_search=1&p_search_type=3&p_sort_by=dfilt

School Finance forms and publications: <http://www.opi.state.mt.us/schoolfinance/forms.html>

FP-14 Student Attendance Agreement:
<http://www.opi.state.mt.us/PDF/SchoolFinance/forms/FP14Fillin.pdf>

FP-14A Special Tuition Rates (used with FP-14)
<http://www.opi.state.mt.us/PDF/SchoolFinance/forms/FP14AFillin.pdf>

2005 Elections Calendar:

<http://www.opi.state.mt.us/PDF/SchoolFinance/forms/2005Calendar.pdf>

CFDA Numbers for Federal Grants: [http://](http://www.opi.state.mt.us/FederalPrograms/handbook.html)

www.opi.state.mt.us/FederalPrograms/handbook.html

(Appendix F of the OPI State and Federal Grants Handbook)

Budget Amendment Packet: OPI offers a packet of information about the budget amendment process for school districts:

<http://www.opi.state.mt.us/pdf/schoolfinance/forms/2002bapacket.pdf>

Montana Codes Annotated (MCA) Online:

<http://www.opi.state.mt.us/masterMCASearch.html>

Pupil Transportation link for MAPT Conference information and training opportunities:

<http://www.opi.state.mt.us/PupilTransport/index.html#train>

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